

<b>SUGGESTED BUDGET CLASSIFICATIONS FOR POSTING TO LIBRARY FINANCIAL LEDGER</b>			
IF YOU USE A DIFFERENT SYSTEM, THAT IS FINE. BEING CONSISTENT IS IMPORTANT TO REMEMBER.			
			Revised 3-13-2012
<b>1. Personal Services</b>		Operating Supplies	2.2
		Cleaning & Sanitation Supplies	2.21
Salary and Wages	1.1	Fuel, Oil, & Lubricants	2.22
Salary of Librarian	1.11	Other Operating Supplies	2.23
Salary of Assistants	1.12	Other Repair & Maintenance Supplies	2.34
Clerical Wages	1.13	Other Supplies	2.4
Wages of Janitors	1.14		
College Clerks	1.15	<b>3. Other Services and Charges</b>	
Pages	1.16		
Employee Benefits	1.2	Professional Services	3.1
Employer's Share-FICA & Medicare	1.21	Consulting Services	3.11
Unemployment Compensation	1.22	Engineering & Architectural	3.12
Employer's Contribution-PERF	1.23	Legal Services	3.13
Employer's Contribution-Gp. Insurance	1.24	Other Professional Services	3.14
Other Personal Services	1.3	Databases Subscriptions, public	3.145
Substitutes	1.31	eBooks	3.146
Other Compensation	1.32		
<b>2. Supplies</b>			
Office Supplies	2.1		
Official Records	2.11		
Stationary & Supplies	2.12		
Other Office Supplies	2.13		

<b>3. Other Services and Charges</b>		Rentals	3.7
		Rental Real Estate	3.71
Communications and Transportation	3.2	Rental Equipment	3.72
Telephone	3.21	Debt Service	3.8
Postage	3.22	Payment of Bonds	3.81
Traveling Expense	3.23	Interest - Bonds	3.82
Professional Meetings	3.24	Other	3.9
Freight & Express	3.25	Dues and Membership	3.91
		Interest on Temporary Loans	3.92
Printing and Advertising	3.3	Transfer from Construction Fund	3.927
Advertising & Public Notices	3.31	Taxes and Assessments	3.93
Printing, Other than Office	3.32	Transfer to LIRF	3.94
Insurance	3.4		
Official Bonds	3.41		
Other Insurance	3.42	<b>4. Capital Outlays</b>	
Utility Services	3.5	Land	4.1
Gas	3.51	Buildings	4.2
Electricity	3.52	Improvements Other Than Buildings	4.3
Water	3.53	Furniture and Equipment	4.4
Waste Disposal Services	3.54	Adult Books	4.51
Fire Protection	3.55	Children's Books	4.52
Repairs and Maintenance	3.6	Young Adult Books	4.53
Repair & Maintenance Bldg & Structures	3.61	Reference	4.54
Repair Equipment	3.62	Reference Reserve	4.55

<b>4. Capital Outlays</b>		<b>5. Other Financing Uses</b>	
Periodicals and Newspapers	4.6	Interfund Transfers	5.1
Nonprinted Materials	4.7	Transfer to Operating Fund	5.11
Educational Video	4.71	Transfer to LIRF	5.12
Adult Entertainment Video	4.72	Transfer to Gift Fund	5.13
Children's Entertainment Video	4.73	Transfer to Building Fund	5.14
DVD	4.74	Transfer to Bond and Interest	5.16
Compact Discs (Audio)	4.75	Transfer to Excess Levy	5.17
Talking Books	4.76		
Music Cassettes-Adult	4.77	<b>6. Non Budgeted Item</b>	
Books/Cassettes-Children	4.78	Temporary Loans	6.1
Nonprint Materials-Other	4.8	Bank Loan Principal	6.11
Microforms	4.81	Temporary Loan from Operating Fund	6.12
Art Prints and Posters	4.82	Temporary Loan from LIRF	6.13
Realia	4.83	Temporary Loan from Gift Fund	6.14
Computer Software-Administration	4.84	Temporary Loan from Other Fund	6.15
Computer Software-Public	4.85	Purchase of Investments	6.2
CD Rom Computer Disc	4.86	Other	6.3
The account numbers have been suggested by a library that has used this list for years. Library Development has updated the list. If you use account numbers different from this list that is o.k. The list was done to give libraries a suggested place to post entries. State Board of Accounts suggests making sure you are consistent in the way you post. They realize that some items can be posted in different areas and your interpretation of where to post could be different than someone else. Just be consistent.			

Alphabetical list of budget items		Audiocassette Duplicator	4.4
		Audiocassette Player	4.4
		Audiovisual equipment	4.77
Acid Free boxes	2.13	Automobile lease or rental	3.72
Acid Free paper	2.13	Automobile repairs	3.62
Adapters	4.4	Automobiles	4.4
Adding machine	4.4	AV carts	4.4
Adding machine paper	2.13	Awnings	4.4
Addressing machine	4.4		
Adhesive tape	2.13	Bank deposit box rental	3.72
Advertising	3.31	Barcode labels	2.4
Air conditioner (window or central)	4.4	Barcode reader	4.4
Air conditioning from utility	3.52	Baskets (desk-metal)	2.13
Air filter	2.31	Baskets, Waste	4.4
Airborne Express Service	3.23	Batteries	2.23
Airline fares	3.23	Benches	4.4
Anti-freeze	2.22	Bills (statements)	2.12
Application cards	2.12	Binders (loose-leaf)	2.13
Art gum	2.13	Binding (Books, etc.)	2.4
Art prints	4.82	Binding (magazines & newspapers)	2.4
Art supplies	2.4	Binding supplies	2.4
Assessments	3.14	Blackboards	4.4
Association membership dues	3.91	Blades (X-Acto, knife, scalpel)	2.23
Atlas stand	4.4	Bleach	2.21
Atlases	4.54	Blinds	4.4
Attorney's fees	3.13	Blotter holders	2.13

Blotters	2.13	Bookends	4.4
Blowers, Built in	4.4	Bookmobiles	4.4
Blueprint cabinets	4.4	Bookplates	2.4
Blueprint copies	3.14	Books on tape	4.76
Boiler insurance	3.42	Books, Adult	4.51
Boilers	4.4	Books, Children's	4.52
Bolts	2.33	Books, Record	2.13
Bonds (debt payments)	3.81	Books, Reference	4.54
Book cards	2.4	Books, Reference Reserve	4.55
Book charger	4.4	Books, Registration	2.13
Book drop box	4.4	Books, Scrap	2.4
Book holders	4.4	Books, Young Adult	4.53
Book Jackets	2.4	Borrowers' cards	2.4
Book lacquer	2.4	Borrowers' registers	2.4
Book pockets	2.4	Box (rental) Post office	3.72
Book processing (commercial)	3.14	Box (safe deposit) rental, Bank	3.72
Book racks	4.4	Boxes, pamphlet	2.4
Book repair	3.14	Brass Polish	2.21
Book repair press	4.4	Brooms	2.23
Book repair tape	2.4	Brushes, Paint (maintenance)	2.32
Book rests	4.4	Brushes, Paint (programming)	2.4
Book return	4.4	Brushes, Typewriter	2.13
Book security system	4.4	Buckets	2.21
Book shellac	2.4	Budget forms	2.11
Book trucks	4.4	Building material	2.31
Bookcases	4.4	Buildings	4.2

Bulbs, electric light	2.23	Cards, Index	2.13
Bulletin board	4.4	Cards, Periodical record	2.4
Bus fares	3.23	Cards, Reserve	2.4
Button Maker	4.4	Cards, Shelflist	2.4
Button maker buttons	2.4	Carpet sweepers	4.4
		Carpets	4.4
Cabinets, Medicine	4.4	Cases, Book	4.4
Cabinets, Wall	4.4	Cases, Show	4.4
Cables, Computer	4.4	Cash boxes	4.4
Calculators	4.4	Cassette boxes	2.4
Calendars, Desk	2.13	Cassette cases	4.4
Cameras	4.4	Cassettes, Audio (blank)	2.4
Canopies	4.4	Cassettes, Audio (music, adult)	4.77
Cans, Garbage	4.4	Catalog cards (blank)	2.4
Carbon paper	2.13	Catalog cards (Commercially printed)	2.4
Card catalog cabinets	4.4	CD players	4.4
Card daters	2.4	CD ROM cases	4.4
Card sorters	2.4	CD ROM hardware	4.4
Card trays	4.4	CD ROM software	4.87
Cardboard	2.4	CD ROM tower	4.4
Cards, Application	2.4	CD's-music	4.75
Cards, Book	2.4	CD-ROM lease	3.72
Cards, Borrowers'	2.4	Cement	2.31
Cards, Date	2.4	Cement, Rubber	2.13
Cards, Guide	2.4	Certificates (summer reading)	2.4
Cards, Identification	2.4	Chair tips or glides	2.33

Chairs	4.4	Compact Disc lease	3.72
Chalk, Blackboard	2.4	Compact Disc software	4.87
Charts	2.4	Computer cables	4.4
Check blanks	2.11	Computer CPU	4.4
Cheesecloth	2.21	Computer disk cases	4.4
Chinaware	4.4	Computer disks (blank)	2.13
Chisels	2.33	Computer dust cover	2.13
Christmas decorations	2.4	Computer equipment locks	4.4
Christmas trees, Artificial	2.4	Computer hard drive security	4.4
Christmas trees, Fresh	2.4	Computer hardware lease	3.72
Circulation statistics forms and books	2.4	Computer keyboard	4.4
Claim blanks	2.11	Computer line charges	3.21
Cleaners (all kinds)	2.21	Computer maintenance agreement	3.61
Cleaning carpet service	3.61	Computer monitor	4.4
Cleaning service	3.61	Computer mouse	4.4
Clipboards	2.13	Computer mousepad	2.13
Clipping service	3.14	Computer printer ink cartridges	2.13
Clips, Paper	2.13	Computer printer paper	2.13
Clocks	4.4	Computer printers	4.4
Clothes hangers	4.4	Computer repairs	3.62
Clothes lockers	4.4	Computer scanner	4.4
Clothes trees	4.4	Computer security drive locks	4.4
Cloths, Dust	2.21	Computer software license fees	3.14
Coffee urn or pot	4.4	Computer software upgrades	4.84/4.85
Collating machine	4.4	Computer software-Administration	4.84
Compact Disc equipment	4.4	Computer software-Public	4.85

Computer supplies	2.13	Curtain rods and poles	4.4
Computer support fees	3.11	Curtains	4.4
Computer terminals	4.4	Cutlery	4.4
Computer toner cartridges	2.13	Daily record slips	2.11
Computer training (workshops)	3.24	Data projector	4.4
Computer training on-site	3.11	Data switches	4.4
Computer upgrade	4.4	Database Equipment	4.4
Computer workstations	4.4	Database subscriptions. public	3.145
Computerized payroll service	3.13	Date cards	2.4
Conduit	2.31	Date holders	2.4
Consultant fees	3.11	Date slips	2.4
Contractual agreement for library service	3.14	Dating stamps	2.4
Cooking utensils	4.4	Delivery service	3.25
Coolers, Water	4.4	Delivery van lease or rental	3.72
Copying machine	4.4	Deodorizers	2.21
Copying machine rental	3.72	Deposit box rental (banks)	3.72
Cord, Picture	2.33	Desk lamps	4.4
Cords, Electric	2.4	Desk organizers	2.13
Cords, Window sash	2.33	Desk pads	2.13
Cork Board	4.4	Desks	4.4
Correction fluid	2.13	Dictating machines	4.4
Couches	4.4	Digital camera	4.4
Crayons	2.4	Dishes, China	4.4
Cupboards	4.4	Dishes, Paper	2.4
Cups, Glass	4.4	Door knobs	2.31
Cups, Paper	2.4	Door mats	4.4



Door stops	2.31	Electric light bulbs	2.34
Drafting equipment	4.4	Electric motors (repair part)	2.34
Drafting supplies	2.13	Electric pencil sharpeners	4.4
Draperies	4.4	Electric staplers	4.4
Drawing paper	2.4	Electrician	3.61
Drills	4.4	Electricity	3.52
Drinking cups, paper	2.4	Electronic database service	3.14
Drinking fountains	4.4	Electronic security system	4.4
Dry cleaning	3.61	Electronic tool kit	2.34
Dry markers	2.13	Embossing stamps	4.4
Due Date machines	4.4	Employer's portion of employee insurance	1.24
Due Date tape	2.4	Envelopes, Bubble	2.12
Dues (state and national)	3.91	Envelopes, Clipping	2.12
Duplicating equipment	4.4	Envelopes, Mailing	2.12
Duplicating materials	2.13	Envelopes, Picture	2.12
Dust cloths	2.21	Equipment, Fixed	3.61
Dust pans	2.21	Equipment, Office	4.4
DVD	4.74	Erasers	2.13
DVD Players	4.4	Express	3.25
		Extension cord	2.34
Easels	4.4	Extinguisher (fire) refills	2.23
eBooks	3.146	Extinguishers, Fire	4.4
Electric carts (wheelchair)	4.4		
Electric current	3.52	Fabric Boards	4.4
Electric fans	4.4	Fans, Electric	4.4
Electric lamps (desk, floor, table)	4.4	Fax machine	4.4

Fax switching device	4.4	Flower pots (landscape)	2.34
Federal Express Service	3.25	Flowers (landscape)	2.34
Fees, Professional	3.14	Flue cleaners	2.23
Fertilizer	2.31	Fluid, Correction	2.13
File folders	2.13	Fluorescent bulbs	2.34
Filing cabinets	4.4	Fluorescent fixtures	4.4
Film cases	2.4		
Film developing	3.14	Fly spray	2.23
Financial record forms	2.11	Fly swatters	2.23
Fine slips	2.4	Folders (file and manuscript)	2.13
Fire extinguishers	4.4	Folding chairs	4.4
Fire extinguishers refills	2.23	Folding machines	4.4
Fire insurance	3.42	Folding tables	4.4
Fire proof safe	4.4	Forks (cutlery)	4.4
Flags (bunting and decoration)	4.4	Form, Legal	2.11
Flannel board	4.4	Freight (other)	3.25
Flannelboard characters	2.4	Fuel (gasoline)	2.22
Flashlight	4.4	Fuel oil	2.22
Flashlight batteries	2.34	Furnaces	4.4
Flashlight bulbs	2.34	Furniture polish	2.21
Flip chart paper	2.13	Furniture upholstery	3.14
Flip charts	4.4	Fuses	2.34
Floodlights	4.4	Garbage can	4.4
Floor polishers	4.4	Garbage collection	3.54
Floor wax	2.21	Garden equipment	4.4
Florists' supplies	2.4	Garden supplies	2.23

Gas from utility	3.51	Hinges	2.31
Gasoline	2.22	Holders, Label	2.4
Generator	4.4	Holders, Pen	2.13
Generator repair	3.62	Hose racks	4.4
Glare filters	2.13	Hose, Garden	4.4
Glass, Window	2.33	Hot plate	4.4
Glasses, Magnifying	2.4	Hotel and motel charges on trips	3.23
Glides, Chair	2.33		
Globes for lights	2.33	Identification cards	2.4
Glue	2.13	Implements, Agricultural and garden	4.4
Grass Seed	2.31	INfoExpresse	3.25
Gravel	2.31	Index cards	2.13
Grease, Lubricating	2.22	Index tabs	2.13
Guide cards	2.13	Ink	2.13
		Ink eradicator	2.13
Hall mats	4.4	Ink jet cartridges	2.13
Hammers	4.4	Ink, marking	2.13
Hangers, Clothes	4.4	Ink, Mimeograph	2.13
Hardware, Computer	4.4	Ink pads	2.13
Hardware lease, Computer	3.72	Insecticides	2.34
Hatchets	4.4	Insurance	3.42
Hauling	3.14	Intercoms	4.4
Headphones	4.4	Interest on loans	3.92
Heat from utility	3.52	Interlibrary loan fees	3.14
Heat tape	2.34	Internet provider	3.21
Highlighters	2.13	Irons, Electric	4.4

		Laser printer cartridges	2.13
Janitor supplies	2.21	Laundry service	3.14
Jewel Cases, Compact Disc	2.4	Lawn mower parts	2.33
Jiffy bags	2.4	Lawn mowers	4.4
		Leather upholstery	3.14
Keyboard	4.4	Ledger sheets	2.11
Keyboard drawer	4.4	Legal fees	3.13
Keys	2.34	Legal notices	3.31
Knives	4.4	Library cards	2.4
		Library Improvement Reserve Fund	3.94
Label holders	2.13	Library supplies	2.4
Labels	2.13	Lighting fixtures	4.4
Lacquer	2.32	Lime for fertilizing	2.31
Lacquer thinner	2.32	Line charges	3.21
Lacquer, Book	2.4	Linen service	3.14
Ladders	4.4	Locks	2.31
Laminate cutters/trimmers	4.4	Lodging on trips	3.23
Laminating supplies	2.4	Lubricating grease or oil for motor vehicles	2.22
Laminator	4.4	Lumber (rough and finished)	2.31
Lamp globes	2.33		
Lamp shades	2.33	Machine service contracts	3.61
Lamps (floor, table)	4.4	Machines, adding and calculators	4.4
Lamps, Desk	4.4	Magazine binders and holders	2.4
Land (real estate)	4.1	Magazine racks	4.4
Landscaping on contract	3.14	Magazine subscriptions	4.6
Laptop Computer	4.4		

Mailing wrappers and jiffy bags	2.13	Motor vehicles	4.4
Marker boards	4.4	Motor vehicles, repairs	3.62
Material	2.31	Mounting paper	2.4
Mats, Door	4.4	Mouse and rat traps	2.31
Meals on trips	3.23	Mouse pad	2.4
Medicare Tax (Employer portion)	1.21	Mouse tray	4.4
Meetings	3.24	Mouse, Computer	4.4
Memberships (Institutional only)	3.91	Mowers, Lawn	4.4
Mending supplies	2.4	Mulch	2.31
Metal polish	2.21		
Microfiche readers and/or printers	4.4	Newspapers	4.6
Microfilm readers and/or printers	4.4	Notary fees	3.14
Microfilming	3.14	Notebooks	2.13
Microforms	4.81	Nuts and bolts	2.31
Microforms, equipment	4.4		
Microphone	4.4	OASI-Employer's share	1.21
Microphone for computer	4.4	OCLC First Search	3.14
Microwave	4.4	Office equipment	4.4
Mileage on trips	3.23	Office signs	2.13
Mirrors	4.4	Office supplies	2.12/2.13
Modem	4.4	Official records	2.11
Moisteners	2.13	Oil (Automobile)	2.22
Monitors	4.4	On-line database charges	3.14
Mop heads, sticks	2.21	Opaque projector	4.4
Motel charges	3.23		
Motor vehicle tires	2.33		

Order cards	2.4	Paper clips	2.13
Overhead projector	4.4	Paper fasteners	2.13
Overhead transparency film	2.13	Paper shredder	4.4
		Paper, Toilet	2.21
Padlocks	4.4	Paper towels	2.21
Pads, Calendar	2.13	Paper, Transfer	2.13
Pads, Mimeograph	2.13	Paper, Typewriter	2.13
Pads, Scratch	2.13	Paper, Waxed	2.4
Pads, Stamp	2.13	Paper, Wrapping	2.4
Pails	2.21	Paper, Writing	2.13
Paint brushes (maintenance)	2.32	Paper-cutting machines	4.4
Paint removers	2.32	Paper-weights	2.13
Painting (building) service	3.61	Paste brushes for programs	2.4
Paints	2.32	Paste brushes for wallpaper	2.31
Pamphlet binders	2.4	Paste for children's programs	2.4
Pamphlet boxes	2.4	Paste, Wallpaper	2.31
Pamphlets	4.6	Patron counter	4.4
Pans, Dust	2.21	Pencil date holder	2.13
Paper, Adding Machine	2.13	Pencil sharpeners	2.13
Paper (blank)	2.13	Pencils	2.13
Paper bags	2.4	Penholders	2.13
Paper, Carbon	2.13	Pens	2.13
Paper, Mounting	2.4	Pensions (employer's share)	1.23
Paper, Poster	2.4	Periodical racks	4.4
Paper punch	2.13	Periodical record cards	2.4
Paper, Sand	2.31	Periodicals and magazines	4.6

Phonograph record holders	2.4	Pockets, Book	2.4
Phonograph records	4.74	Polish, Furniture	2.21
Photocopies	3.32	Postage	3.22
Photocopying equipment (rental)	3.62	Postage meter rental	3.72
Photographic service	3.14	Postal cards, prestamped	3.22
Photographs	3.14	Poster Board	2.4
Photostatting	3.14	Pots (coffee and tea)	4.4
Piano	4.4	Pots, Flower (programming)	2.4
Piano stools	4.4	Power surge strips	4.4
Picture envelopes	2.4	Presses, Book repair	4.4
Picture frames	4.4	Printer paper	2.13
Picture wire	2.4	Printer ribbons	2.13
Pictures	4.82	Printer stand	4.4
Pins, Household	2.4	Printers, Computer	4.4
Plant spray	2.31	Printing (office supplies, forms)	2.12
Plants, Garden	2.4	Printing (other than office supplies)	3.32
Plaster	2.31	Processing, Books (professional)	3.14
Plaster molds	2.4	Professional meeting	3.24
Plastic book jackets	2.4	Projectors	4.4
Plastic trash bags	2.21	Publication of notices	3.31
Pliers	4.4	Punches, Paper	2.13
Plugs and cords, Electric	2.4	Puppets	2.4
Plumber	3.61	Purchase order forms	2.11
Plumbing repairs (done in-house)	2.33	Putty	2.31
Polish, Metal	2.21	Putty, Molding	2.4
Post office box rent	3.72		

Racks, Clothes	4.4	Rent of office	3.71
Racks, Magazine	4.4	Rent of office equipment	3.72
Racks, Towel	4.4	Rent of safe deposit and post office boxes	3.72
Radio parts	2.33	Repair of books	3.14
Radio repair	3.62	Repair of buildings and structures	3.61
Radios	4.4	Repair of equipment	3.62
Rags, Wiping	2.21	Repair parts	2.33
Rakes	4.4	Reserve cards	2.4
Ranges	4.4	Retirement fund (PERF, employer)	1.23
Reader-printers, Microfilm and Microfiche	4.4	Retirement fund (PERF, employee)	Payroll deduction
Real estate	4.1	Rhythm band instruments	4.4
Rebinding books	3.14	Ribbons, Typewriter	2.13
Receipt books	2.13	Roof repairs	3.61
Record books	2.13	Rope	2.31
Record sheets (Printed)	2.13	Router	4.4
Records, Official	2.11	Rubber bands	2.13
Records, Phonograph	4.74	Rubber cement (book repair)	2.4
Refrigerators	4.4	Rubber stamps	2.13
Registered mail fee	3.22	Rugs	4.4
Registration book and sheets	2.4	Rulers, Office	2.13
Remote control	4.4		
Rent of buildings	3.71	Safe deposit box rent	3.72
Rent of computer equipment	3.72	Safes	4.4
Rent of land	3.71	Safety deposit box	4.4
Rent of motor vehicle equipment	3.72		



Salt	2.21	Sheet protectors	2.4
Sand (construction)	2.31	Shellac	2.32
Sand paper	2.31	Shellac, Book	2.4
Saws	4.4	Shelving	4.4
Scaffolds	4.4	Show cases	4.4
Scales	4.4	Shrubbery	4.3
Scanner, Color	4.4	Signs	2.4
Scanner, Weapon Detector	4.4	Slide projectors	4.4
Scissors or shears	2.13	Small tools	4.4
Scotch tape	2.13	Snow blower	4.4
Scouring powder	2.21	Snow removal service	3.61
Scrap books	2.4	Soap	2.21
Scratch pads and paper	2.13	Sofas	4.4
Screen Enlarger, Computer Monitor	4.4	Software upgrades, Computer	4.84/4.85
Screens, Door and window	4.4	Software, Computer	4.84/4.85
Screens, Projector	4.4	Software, License	3.14
Screw drivers	4.4	Soil (potting and black)	2.31
Screws	2.31	Sound cards	4.4
Scrub brushes	2.21	Sound system	4.4
Seal-Official	2.13	Spades	4.4
Security Cases	4.4	Speaker (computer)	4.4
Security System	4.4	Splicer kit	4.4
Service contracts	3.11/3.14	Sponges	2.21
Service contracts (maintenance)	3.61	Spoons	4.4
Shades, Window	4.4	Sprinklers	4.4
Sharpeners, Pencil	2.13	Sprinkling cans	4.4

Squeegee	2.21	Tables	4.4
Stage equipment	4.4	Tack lifters	2.13
Stamp pads	2.13	Tacks	2.13
Stamps, Rubber	2.13	Tacks, Thumb	2.13
Staple remover	2.13	Tags, Shipping	2.13
Staplers	2.13	Tanks, Hot water	4.4
Staples, Copier	2.13	Tape measure	4.4
Staples, Paper	2.13	Tape, Adding machine	2.13
Stationery	2.12	Tape, Audio (music)	4.77/4.78
Steel wool	2.31	Tape, Mending	2.4
Stencil cutters	2.13	Tape, Scotch	2.13
Stencil paper	2.13	Tape, Video	4.71/4.72
Stencils	2.13	Tapes, Blank (video and audio)	2.4
Stepladders	4.4	Telecommunication fees	3.21
Storage of motor vehicles	3.71	Telephone (equipment)	4.4
Storm doors and windows	4.2	Telephone usage	3.21
Structures-Repair	3.61	Television	4.4
Subscription to database	3.14	Terminal Maintenance	3.62
Subscriptions (periodicals)	4.6	Terminal Rental	3.72
Supplies, Janitor	2.2	Terminals	4.4
Supplies, Library	2.4	Thermometers	2.31
Supplies, Office	2.1	Thinner, Lacquer	2.32
Supplies, Other	2.4	Thread	2.4
Surge suppressers	4.4	Thumb tacks	2.13
		Time cards	2.13

Tires	2.33	Umbrella stands	4.4
Tissue, Mending	2.4	United Parcel Service	3.22
Toilet paper	2.21	Usage fees, computer software	3.14
Toner cartridges (computer and copier)	2.13	Usage fees, on-line database	3.14
Tools, Carpenters	4.4		
Tote bags	2.4		
Towel service	3.14		
Towels	2.21	Vacuum cleaners	4.4
Train fares	3.23	Varnish	2.32
Training, Computer (workshop)	3.24	Vases	2.4
Training, Computer on-site	2.14	Vehicles	4.4
Transfer paper	2.13	Venetian blinds	4.4
Traps, Mouse, rat	2.21	Video equipment	4.4
Trash bags (plastic)	2.21	Video Scan Converter	4.4
Trash collection	3.54	Videocassette cables	2.4
Travel expense	3.23	Videocassette cases	2.4
Treasurer's Bond	3.41	Videocassette player/recorder	4.4
Trees	4.3	Videocassette rental	3.72
Tripods	4.4	Videocassette tapes	4.71/4.72/4.73
Trucks, Hand (books)	4.4		
Turpentine	2.32	Wardrobes	4.4
Twine, Wrapping	2.4	Waste baskets	2.23
Typewriter brushes	2.13	Water fountain	4.4
Typewriter ribbons	2.13	Water from utility	3.53
Typewriters	4.4	Wax, Floor	2.21
Typewriting paper	2.13	Waxed paper	2.4

Weights, Paper	2.13		
Wheelchairs	4.4		
Window glass	2.31		
Window locks	2.31		
Window shades	4.4		
Wire	2.31		
Wiring for Internet	4.3		
Wood polish	2.21		
Workshops	3.24		
Workstation	4.4		
Wrapping paper	2.4		
Wrenches	4.4		
Writing paper	2.13		
		Revised 05/14/12	